

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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ORDER PURSUANT TO 11 U.S.C. § 503(b)(3) AND (b)(4) DENYING SUBSTANTIAL
CONTRIBUTION CLAIM OF IUE-CWA

Upon the substantial contribution claim filed by the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers, Communications Workers of America (the "IUE-CWA") (Docket No. 19113) (the "IUE-CWA Application"); and upon the Objection To Substantial Contribution And Certain Other Applications Pursuant To 11 U.S.C. §§ 503(b)(3)-(4) And 1129(a)(4) For Reimbursement Of Actual And Necessary Expenses And Professional Fees (the "Objection") of DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors"); and upon the statement of the United States Trustee in support of the IUE-CWA Application; and upon the reply of the IUE-CWA to the Objection (Docket No. 20165); and upon the record of the May 20, 2010 omnibus hearing held on the Objection to the IUE-CWA Application (the "Hearing"); and this Court having core jurisdiction over the contested matters set forth in this matter pursuant to 28 U.S.C. §§ 157(b) and 1334; and venue of this proceeding in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and for the reasons stated by the Court on the record at the Hearing, which constitute the findings of fact and

conclusions of law in support of entry of this Order;¹ and after due deliberation thereon, and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The IUE-CWA Application is denied in its entirety.
2. This Court shall retain jurisdiction over the Reorganized Debtors and the IUE-CWA to hear and determine all matters arising from the implementation of this order.

Dated: White Plains, New York
May 25, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.